



SF# 49084  
(R2/ (05-07)

## Schedule 10E

### Schedule of Uncollectible Tax from Eligible Purchasers

Company Name	License Number	FEIN	Month / Year
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You may photocopy this blank schedule for future filings. Attach additional sheets as necessary.

#### Schedule Type (Check One)

- ☐ 1 Gallons Received, Tax Paid, (**Special Fuel Returns Only**)
- ☐ 2 Gallons Received from Licensed Distributor or Oil Inspection Distributor, Tax Unpaid
- ☐ 2E Gallons Received for Export (**Special Fuel Exporter Only**)
- ☐ 2K Gallons of Non-Taxable Fuel Received and Sold or Used for a Taxable Purpose
- ☐ 3 Gallons Imported Via Truck, Barge, or Rail, Tax Unpaid

Product Code/Type (Check One)					
<input checked="" type="checkbox"/>	For Use with Reporting Special Fuel			<input checked="" type="checkbox"/>	For Use with Reporting Gasoline/Oil Inspection
	142	Kerosene		065	Gasoline
	160	Diesel Fuel - clear		124	Gasohol
	170	Biodiesel - undyed (blended product)		125	Aviation Fuel
	171	Biodiesel - dyed (blended product)		130	Jet Fuel
	228	Diesel Fuel - dyed		142	Kerosene
	B00	Biodiesel (B-100) - undyed		150	#1 Fuel Oil - undyed
	D00	Biodiesel (B-100) - dyed		161	Low Sulfur Diesel #1 - undyed
	OTH	Other (specify)		231	No. 1 Diesel - dyed
	167	Low Sulfur Diesel #2 - undyed		E00	Ethanol - (100%)
	161	Low Sulfur Diesel #1 - undyed		E85	85% Ethanol / 15% Gasoline
				M00	Methanol - (100%)
				OTH	Other (specify)

Eligible Purchaser		(8) Date of Transaction	(9) Document Number	(10) Billed Gallons	(11) Unpaid Indiana Special Fuel Taxes
(6) Name	(7) FEIN				
Total					\$

**Instructions for Completing  
Schedule of Uncollectible Tax  
from Eligible Purchasers  
Schedule 10E**

**Who should file this schedule?**

Only licensed Suppliers and Permissive Suppliers are eligible to file this schedule. A licensed Supplier or Permissive Supplier is entitled to take a deduction on Form SF-900 Line 7, for the amount of Indiana special fuel tax that has become uncollectible from an Eligible Purchaser.

**Example:** Tax due from ABC Oil Company for a sale on February 10, 2002, must be remitted to you by March 15, 2002. If this payment was not received by you before the next return due date, it becomes uncollectible and may be claimed as a deduction on your March return, due April 15, 2002. This deduction is limited to the amount due from the purchaser, plus any tax that accrues from that purchaser for a period of ten (10) days following the date of failure to pay.

**Before you begin:**

Enter the identifying information as it is reflected on your Indiana Special Fuel License. Be certain to complete a separate schedule for each fuel product type that you circle.

**Column instructions:**

**Columns 6 and 7:** Enter the name, address, and Federal Identification Number (FEIN) of the Eligible purchaser from whom the tax is uncollectible.

**Column 8:** Enter the date of the transaction to which the uncollectible tax pertains.

**Column 9:** Enter the document number to which the uncollectible tax pertains.

**Column 10:** Enter the number of gallons billed on which the tax was uncollectible.

**Column 11:** Enter the amount of unpaid Indiana Special Fuel taxes. Carry this total to the SF-900, Line 7.